

Report No. 4b-2.

ALL Reciprocal Category  
Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail  
Report for FY 2005"  
for Agency 68  
Environmental Protection Agency  
Detail Report**

**Reciprocal Category**

**01 - Securities Issued by Federal Agencies Under General & Special Authority**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$4,778,415,000	\$4,778,000,000	\$415,000	0.0%
<b>Totals:</b>	<b><u>\$4,778,415,000</u></b>	<b><u>\$4,778,000,000</u></b>	<b><u>\$415,000</u></b>	<b><u>0.0%</u></b>

**02 - Federal Interest Receivable/Federal Interest Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$32,650,000	\$33,000,000	(\$350,000)	1.1%
<b>Totals:</b>	<b><u>\$32,650,000</u></b>	<b><u>\$33,000,000</u></b>	<b><u>(\$350,000)</u></b>	<b><u>1.1%</u></b>

**03 - Interest Revenue & Expense, Gains & Losses on Federal Investments**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$130,522,000	\$131,000,000	(\$478,000)	0.4%
<b>Totals:</b>	<b><u>\$130,522,000</u></b>	<b><u>\$131,000,000</u></b>	<b><u>(\$478,000)</u></b>	<b><u>0.4%</u></b>

**05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$146,000	\$0	\$146,000	NA
15 Department of Justice	\$7,000	\$0	\$7,000	NA
20 Department of the Treasury	\$1,652,000	\$2,000,000	(\$348,000)	17.4%
<b>Totals:</b>	<b><u>\$1,805,000</u></b>	<b><u>\$2,000,000</u></b>	<b><u>(\$195,000)</u></b>	<b><u>9.8%</u></b>

**17 - Federal Loans Receivable/Federal Loans Payable**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$21,744,000	\$22,000,000	(\$256,000)	1.2%
<b>Totals:</b>	<b><u>\$21,744,000</u></b>	<b><u>\$22,000,000</u></b>	<b><u>(\$256,000)</u></b>	<b><u>1.2%</u></b>

**18 - Financing Sources Transferred In/Out Without Reimbursement**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
99 Treasury General Fund	\$150,380,000	\$0	\$150,380,000	NA
<b>Totals:</b>	<b><u>\$150,380,000</u></b>	<b><u>\$0</u></b>	<b><u>\$150,380,000</u></b>	<b><u>NA</u></b>

**19 - Appropriation Transfers In/Out**

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
13 Department of Commerce	\$2,425,000	\$0	\$2,425,000	NA
14 Department of Interior	\$990,000	\$990,000	\$0	0.0%
16 Department of Labor	\$578,000	\$0	\$578,000	NA

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 68, Continued

20	Department of the Treasury	\$128,000	\$0	\$128,000	NA
70	Department of Homeland Security	\$17,437,000	\$16,000,000	\$1,437,000	8.2%
95	Independent 95	\$0	\$688,000	(\$688,000)	100.0%
<b>Totals:</b>		<b>\$21,558,000</b>	<b>\$17,678,000</b>	<b>\$3,880,000</b>	<b>18.0%</b>

## 21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
16	Department of Labor	\$8,484,000	\$8,624,000	(\$140,000)	1.6%
24	Office of Personnel Management	\$9,413,000	\$9,000,000	\$413,000	4.4%
99	Treasury General Fund	\$3,318,000	\$0	\$3,318,000	NA
<b>Totals:</b>		<b>\$21,215,000</b>	<b>\$17,624,000</b>	<b>\$3,591,000</b>	<b>16.9%</b>

## 22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
00	Partner Undefined	\$2,083,000	\$0	\$2,083,000	NA
12	Department of Agriculture	\$979,000	\$2,000,000	(\$1,021,000)	51.1%
13	Department of Commerce	\$5,649,000	\$5,367,000	\$282,000	5.0%
14	Department of Interior	\$19,319,000	\$7,971,000	\$11,348,000	58.7%
15	Department of Justice	\$6,249,000	\$10,093,000	(\$3,844,000)	38.1%
16	Department of Labor	\$1,225,000	\$0	\$1,225,000	NA
18	U. S. Postal Service	\$332,000	\$0	\$332,000	NA
19	Department of State	(\$304,000)	\$106,385	(\$410,385)	-65.0%
20	Department of the Treasury	\$23,983,000	\$22,000,000	\$1,983,000	8.3%
24	Office of Personnel Management	\$625,000	\$0	\$625,000	NA
31	U.S. Nuclear Regulatory Commi	\$388,000	\$21,000	\$367,000	94.6%
33R	Smithsonian Institution	\$28,000	\$0	\$28,000	NA
36	Department of Veterans Affairs	\$517,000	\$0	\$517,000	NA
47	General Services Administration	\$42,600,000	\$27,000,000	\$15,600,000	36.6%
49	National Science Foundation	\$575,000	\$141,000	\$434,000	75.5%
64	Tennessee Valley Authority	\$49,000	\$0	\$49,000	NA
69	Department of Transportation	\$7,781,000	\$51,000	\$7,730,000	99.3%
70	Department of Homeland Security	\$25,973,000	\$23,000,000	\$2,973,000	11.4%
72	Agency for International Develo	(\$581,000)	\$445,000	(\$1,026,000)	-23.4%
73	Small Business Administration	\$121,000	\$0	\$121,000	NA
75	Department of Health and Huma	\$17,029,000	\$27,000,000	(\$9,971,000)	36.9%
80	National Aeronautics and Space	\$511,000	\$447,000	\$64,000	12.5%
86	Department of Housing and Urb	\$70,000	\$0	\$70,000	NA
89	Department of Energy	\$8,175,000	\$2,000,000	\$6,175,000	75.5%
91	Department of Education	\$144,000	\$0	\$144,000	NA
95	Independent 95	\$2,635,000	\$467,173	\$2,167,827	82.3%
97	Office of the Secretary of Defens	\$21,653,000	\$30,400,000	(\$8,747,000)	28.8%
99	Treasury General Fund	\$210,000	\$0	\$210,000	NA
<b>Totals:</b>		<b>\$188,018,000</b>	<b>\$158,509,558</b>	<b>\$29,508,442</b>	<b>15.7%</b>

## 23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Cre

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>
------------------------	---------------	----------------	-------------------

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 68, Continued

00	Partner Undefined	(\$4,148,000)	\$0	(\$4,148,000)	NA
12	Department of Agriculture	\$312,000	\$0	\$312,000	NA
13	Department of Commerce	\$187,000	\$10,077,000	(\$9,890,000)	98.1%
14	Department of Interior	(\$161,000)	\$1,417,000	(\$1,578,000)	88.6%
15	Department of Justice	\$7,072,000	\$120,000	\$6,952,000	98.3%
16	Department of Labor	\$22,000	\$0	\$22,000	NA
18	U. S. Postal Service	\$503,000	\$0	\$503,000	NA
20	Department of the Treasury	\$14,384,000	\$1,000,000	\$13,384,000	93.0%
31	U.S. Nuclear Regulatory Commi	\$18,000	\$0	\$18,000	NA
33R	Smithsonian Institution	\$0	\$200,000	(\$200,000)	100.0%
36	Department of Veterans Affairs	\$548,000	\$0	\$548,000	NA
47	General Services Administration	\$10,706,000	\$1,000,000	\$9,706,000	90.7%
50	Securities and Exchange Commis	(\$11,376,000)	\$0	(\$11,376,000)	NA
64	Tennessee Valley Authority	\$359,000	\$0	\$359,000	NA
69	Department of Transportation	\$351,000	\$1,034,000	(\$683,000)	66.1%
70	Department of Homeland Securi	\$16,547,000	\$2,000,000	\$14,547,000	87.9%
72	Agency for International Develo	\$184,000	\$0	\$184,000	NA
73	Small Business Administration	\$0	\$278,000	(\$278,000)	100.0%
75	Department of Health and Huma	\$272,000	\$147,000,000	(\$146,728,000)	99.8%
80	National Aeronautics and Space	\$154,000	\$37,000	\$117,000	76.0%
86	Department of Housing and Urb	\$616,000	\$0	\$616,000	NA
89	Department of Energy	\$734,000	\$0	\$734,000	NA
95	Independent 95	\$13,926,000	\$3,352,904	\$10,573,096	75.9%
97	Office of the Secretary of Defens	\$14,520,000	\$15,600,000	(\$1,080,000)	6.9%
	<b>Totals:</b>	<b>\$65,730,000</b>	<b>\$183,115,904</b>	<b>(\$117,385,904)</b>	<b>64.1%</b>

## 24 - Intra-governmental buy/sell costs/revenues

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00	Partner Undefined	\$20,393,000	\$0	\$20,393,000	NA
12	Department of Agriculture	\$6,299,000	\$7,000,000	(\$701,000)	10.0%
13	Department of Commerce	\$24,725,000	\$21,788,000	\$2,937,000	11.9%
14	Department of Interior	\$33,823,000	\$30,936,000	\$2,887,000	8.5%
15	Department of Justice	\$25,362,000	\$27,090,000	(\$1,728,000)	6.4%
16	Department of Labor	\$4,875,000	\$133,000	\$4,742,000	97.3%
18	U. S. Postal Service	(\$260,000)	\$2,000,000	(\$2,260,000)	87.0%
19	Department of State	\$1,436,000	\$2,829,818	(\$1,393,818)	49.3%
20	Department of the Treasury	\$1,487,000	\$1,000,000	\$487,000	32.8%
24	Office of Personnel Management	\$5,313,000	\$5,000,000	\$313,000	5.9%
31	U.S. Nuclear Regulatory Commi	\$266,000	\$314,000	(\$48,000)	15.3%
33R	Smithsonian Institution	\$166,000	\$200,000	(\$34,000)	17.0%
36	Department of Veterans Affairs	\$3,722,000	\$4,000,000	(\$278,000)	7.0%
47	General Services Administration	\$410,463,000	\$393,000,000	\$17,463,000	4.3%
49	National Science Foundation	\$847,000	\$336,000	\$511,000	60.3%
64	Tennessee Valley Authority	\$396,000	\$1,000,000	(\$604,000)	60.4%
69	Department of Transportation	\$23,214,000	\$25,794,000	(\$2,580,000)	10.0%
70	Department of Homeland Securi	\$56,364,000	\$54,000,000	\$2,364,000	4.2%
72	Agency for International Develo	\$2,587,000	\$2,235,000	\$352,000	13.6%

## "Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 68, Continued

73	Small Business Administration	\$829,000	\$462,000	\$367,000	44.3%
75	Department of Health and Huma	\$64,902,000	\$29,000,000	\$35,902,000	55.3%
80	National Aeronautics and Space	\$2,133,000	\$2,260,000	(\$127,000)	5.6%
86	Department of Housing and Urb	\$1,037,000	\$1,000,000	\$37,000	3.6%
89	Department of Energy	\$36,311,000	\$32,000,000	\$4,311,000	11.9%
91	Department of Education	\$326,000	\$0	\$326,000	NA
95	Independent 95	\$13,170,000	\$8,749,067	\$4,420,933	33.6%
97	Office of the Secretary of Defens	\$137,009,000	\$122,400,000	\$14,609,000	10.7%
<b>Totals:</b>		<b><u>\$877,195,000</u></b>	<b><u>\$774,526,885</u></b>	<b><u>\$102,668,115</u></b>	<b><u>11.7%</u></b>

## 26 - Benefit program Costs/Revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	(\$220,000)	\$3,901,000	(\$4,121,000)	94.4%
24 Office of Personnel Management	\$241,260,000	\$238,000,000	\$3,260,000	1.4%
95 Independent 95	\$0	(\$29)	\$29	-100.0%
99 Treasury General Fund	\$85,119,000	\$0	\$85,119,000	NA
<b>Totals:</b>	<b><u>\$326,159,000</u></b>	<b><u>\$241,900,971</u></b>	<b><u>\$84,258,029</u></b>	<b><u>25.8%</u></b>

## 27 - Federal Transfers Receivable/Federal Transfers Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
13 Department of Commerce	\$888,000	\$0	\$888,000	NA
14 Department of Interior	\$901,000	\$0	\$901,000	NA
15 Department of Justice	\$617,000	\$0	\$617,000	NA
16 Department of Labor	\$2,258,000	\$0	\$2,258,000	NA
70 Department of Homeland Securi	\$15,178,000	\$0	\$15,178,000	NA
75 Department of Health and Huma	\$16,000	\$0	\$16,000	NA
97 Office of the Secretary of Defens	\$20,000	\$0	\$20,000	NA
<b>Totals:</b>	<b><u>\$19,878,000</u></b>	<b><u>\$0</u></b>	<b><u>\$19,878,000</u></b>	<b><u>NA</u></b>

## 28 - Unexpended Appropriations-Transferred-In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
19 Department of State	\$0	\$4,000,000	(\$4,000,000)	100.0%
72 Agency for International Develo	\$1,694,000	\$1,694,000	\$0	0.0%
95 Independent 95	\$4,992,000	\$0	\$4,992,000	NA
<b>Totals:</b>	<b><u>\$6,686,000</u></b>	<b><u>\$5,694,000</u></b>	<b><u>\$992,000</u></b>	<b><u>14.8%</u></b>

## 29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	(\$35,000)	\$0	(\$35,000)	NA
12 Department of Agriculture	\$1,541,000	\$0	\$1,541,000	NA
13 Department of Commerce	\$4,416,000	\$510,000	\$3,906,000	88.5%
14 Department of Interior	\$5,055,000	\$955,000	\$4,100,000	81.1%
15 Department of Justice	\$2,793,000	\$189,565,000	(\$186,772,000)	98.5%
18 U. S. Postal Service	\$1,000	\$0	\$1,000	NA
20 Department of the Treasury	\$42,000	\$0	\$42,000	NA

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 68, Continued

24	Office of Personnel Management	\$757,000	\$0	\$757,000	NA
33R	Smithsonian Institution	\$125,000	\$0	\$125,000	NA
36	Department of Veterans Affairs	(\$400,000)	\$0	(\$400,000)	NA
47	General Services Administration	\$17,618,000	\$0	\$17,618,000	NA
49	National Science Foundation	\$50,000	\$0	\$50,000	NA
64	Tennessee Valley Authority	\$17,000	\$0	\$17,000	NA
69	Department of Transportation	\$11,091,000	\$1,000	\$11,090,000	100.0%
70	Department of Homeland Securi	(\$60,671,000)	\$0	(\$60,671,000)	NA
73	Small Business Administration	\$100,000	\$0	\$100,000	NA
75	Department of Health and Huma	\$10,412,000	\$0	\$10,412,000	NA
89	Department of Energy	\$1,797,000	\$0	\$1,797,000	NA
95	Independent 95	\$5,070,000	\$5,914	\$5,064,086	99.9%
97	Office of the Secretary of Defens	\$141,000	\$0	\$141,000	NA
99	Treasury General Fund	\$337,568,000	\$0	\$337,568,000	NA
	<b>Totals:</b>	<b><u>\$337,488,000</u></b>	<b><u>\$191,036,914</u></b>	<b><u>\$146,451,086</u></b>	<b><u>43.4%</u></b>
	<b>Grand Totals</b>	<b><u>\$6,979,443,000</u></b>	<b><u>\$6,556,086,234</u></b>	<b><u>\$423,356,766</u></b>	<b><u>6.1%</u></b>

All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded